IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 17TH JULY 2007 / 26TH ASHADHA 1929

WP(C).No. 21996 of 2007(R)

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PETITIONER:

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PERFETTI VANMELLA INDIA LTD.,
(FORMERLY KNOWN AS PERFETTI INDIA LTD.,)
ERNAKULAM REPRESENTED BY ITS MANAGER,
SRI.ASIF P.P.

BY ADV. SMT.S.K.DEVI
SRI.FRANKUR D.JAYAN

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT.)
COMMERCIAL TAXES, SPL.CIRCLE-1, ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),.
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, KOCHI-30.

4. THE BRANCH MANAGER, CITI BANK,
ERNAKULAM.

R1 TO 3 BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.21996 of 2007

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Dated this the 17th day of July, 2007.

JUDGMENT

Since assessment is rectified vide Ext.P6 reducing the balance demand to Rs.12,14,550/- and since petitioner has remitted Rs.3 lakhs vide Ext.P5, W.P. is disposed of granting stay against recovery of balance tax due for 2001-2002 till disposal of appeal on petitioner remitting a further sum of rupees one lakh within three weeks from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. The garnishee proceedings also will stand stayed for payment as above and thereafter till disposal of appeal. The petitioner can make payment to the Assessing Officer and produce receipt before the recovery authority for keeping revenue recovery and garnishee proceedings in abeyance till disposal of appeal.

C.N.RAMACHANDRAN NAIR
Judge

pms